## SUPPORTING STATEMENT OMB # 1545-2222

#### 26400. <u>CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION</u>

Using these forms will provide consistent information that is needed when potential VITA/TCE volunteers submit their interest in volunteering to represent the IRS when they prepare tax returns during filing season.

#### 26401. USE OF DATA

These forms will be used by potential volunteers, who will submit the information needed so that we can provide them with more information and details on becoming a VITA/TCE volunteer with a local partner in their area.

#### 26402. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

We have no plans at this time to offer electronic filing because of the low volume compared to the cost of electronic enabling.

#### 26403. EFFORTS TO IDENTIFY DUPLICATION

We have attempted to eliminate duplication within the agency wherever possible.

## 26404. <u>METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES</u>

Not applicable.

## 6. <u>CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES</u>

Not applicable.

## 7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

Not applicable.

8. <u>CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON</u>
<u>AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF</u>
INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

Periodic meetings are held between IRS personnel and representatives of the American Bar Association, the National Society of Public Accountants, the American Institute of Certified Public Accountants, and other professional groups to discuss tax law and tax forms.

We received no comments during the comment period in response to the Federal Register Notice dated April 3, 2013 (78 FR 20175).

## 9. <u>EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS</u>

Not applicable.

#### 10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

There is no assurance of confidentiality.

#### 11. JUSTIFICATION OF SENSITIVE QUESTIONS

In accordance with the Privacy Act of 1974, Treasury has published its complete Privacy Act systems of records notices, which include all maintained records systems as of January 2, 2014; six systems have been amended, altered, or added since April 20, 2010, when the complete notices were last published. See 79 F.R. 209-261 and 79 F.R. 183-206, which was published on January 2, 2014.

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of Treasury/IRS 10,555, Volunteer Records—Treasury/IRS. The Department of Treasury PIAs can be found at http://www.treasury.gov/privacy/PIAs/Pages/default.aspx

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

#### 12. ESTIMATED BURDEN OF INFORMATION COLLECTION

#### Summary of Burden

Form	#	#	Annual	Hours Per	Total
	Respon	Respo	Respo	Respo	Burd
	dents	nses	nses	nse	en

		Per Respo ndent			
14310	2000	1	2000	0.033	67
8653	50	1	50	0.25	13
8654	30	1	30	0.25	8
14204	50	1	50	0.17	9
13715	15,000	2	30,000	0.2833	8,500
13206	15,000	1	15,000	0.50	7,500
Total Burden			47,130		16,097

Estimates of the annualized cost to respondents for the hour burdens shown are not available at this time.

#### 13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

As suggested by OMB, our Federal Register Notice dated April 3, 2013 (78 FR 20176), requested public comments on estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. However, we did not receive any response from taxpayers on this subject. As a result, estimates of the cost burdens are not available at this time.

#### 14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

Not applicable.

#### 15. REASONS FOR CHANGE IN BURDEN

There is no change to burden. We are making this request to renew the collection.

# 16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION Not applicable.

## 17. <u>REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS</u> INAPPROPRIATE

See attached.

#### 18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

Not applicable.

NOTE: The following paragraph applies to all of the collections of information in this submission:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

#### OMB EXPIRATION DATE

We believe the public interest will be better served by not printing an expiration date on the form(s) in this package.

Printing the expiration date on the form will result in increased costs because of the need to replace inventories that become obsolete by passage of the expiration date each time OMB approval is renewed. Without printing the expiration date, supplies of the form could continue to be used.

The time period during which the current edition of the form(s) in this package will continue to be usable cannot be predicted. It could easily span several cycles of review and OMB clearance In addition, usage fluctuates unpredictably. makes it necessary to maintain a substantial inventory of forms in the supply line at all times. This includes supplies owned by both the Government and the public. Reprinting of the form cannot be reliably scheduled to coincide with an OMB approval expiration date. This form may be privately printed by users at Some businesses print complex and expensive their own expense. marginally punched continuous versions, at their expense, for use in their computers. The form may be printed by commercial printers and stocked for sale. In such cases, printing the expiration date on the form could result in extra costs to the users.

Not printing the expiration date on the form(s) will also avoid confusion among taxpayers who may have identical forms with different expiration dates in their possession.

For the above reasons we request authorization to omit printing the expiration date on the form(s) in this package.